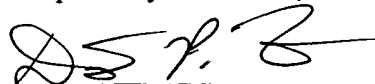


Although Applicants believe no fees other than the filing fees are due, the Commissioner is hereby authorized to credit any overpayment or charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 18-1945, under Order No. ASZD-P01-758. Please direct any questions arising from this submission to the undersigned at (617) 951-7615.

Date: December 31, 2004

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Respectfully Submitted,



David P. Halstead, Ph.D.
Reg. No: 44,735

ABSTRACT**DIPHENYLAZETIDINONE DERIVATIVES FOR TREATING DISORDERS OF THE LIPID METABOLISM**

Compounds of formula (I): (wherein variable groups are as defined within) pharmaceutically acceptable salts, solvates, solvates of such salts and prodrugs thereof and their use as cholesterol absorption inhibitors for the treatment of hyperlipidaemia are described. Processes for their manufacture and pharmaceutical compositions containing them are also described.